

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA**

**UNION PACIFIC RAILROAD
COMPANY**, in its own capacity and in its
capacity as successor to Union Pacific
Railroad Company,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

Civ. Act. No. 8:14-cv-00237-JFB-TDT

**FINAL JUDGMENT REGARDING
EMPLOYEE PORTION OF RRTA TAXES**

Before the Court is the parties' Joint Motion for Entry of Stipulated Partial Judgment Regarding Employee Portion of RRTA Taxes. Plaintiff Union Pacific Railroad Company ("Union Pacific") and Defendant United States of America ("United States") have stipulated to this Court's entry of this Stipulated Partial Judgment with respect to the claims for refund of the employee portion of RRTA taxes in this action. This Court has subject-matter jurisdiction over this action and personal jurisdiction over the parties. Based on the parties' stipulations, the Court hereby GRANTS the motion. It is now, therefore, **ORDERED, ADJUDGED, AND DECREED** that

1. Judgment is hereby entered in favor of Union Pacific and against the United States on all of Union Pacific's claims for refund of the employee portion of RRTA taxes;
2. The United States is liable for refunds of the employee portion of RRTA taxes paid by Union Pacific for the 1991–2007 tax years on stock Union Pacific awarded to its employees and on payments Union Pacific made to union members for ratification of collective bargaining agreements in the amount of \$23,081,810.56, plus interest, broken down as follows:

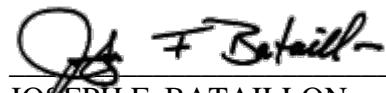
EMPLOYEE STOCK AWARD REFUND CLAIMS (EMPLOYEE PORTION)	
Tax Period	RRTA Tax Overpayment
1991	\$115,144.39
1992	\$94,406.06
1993	\$61,221.38
1994	\$83,782.00
1995	\$114,728.25
1996	\$420,218.86
1997	\$641,742.93
1998	\$124,629.15
1999	\$205,029.81
2000	\$75,736.94
2001	\$557,900.49
2002	\$1,331,040.20
2003	\$2,655,776.98
2004	\$87,361.95
2005	\$3,923,379.68
2006	\$3,653,977.04
2007	\$4,500,655.14
Total	\$18,646,731.25

RATIFICATION PAYMENT REFUND CLAIMS (EMPLOYEE PORTION)	
Tax Period	RRTA Tax Overpayment
1991	\$3,627,627.01
1992	\$286,124.85
1993	\$2,461.82
1994	\$913.75
1995	\$76.50
1996	\$435,172.16
1997	\$53,191.84
1998	\$1,397.60
1999	-
2000	-
2001	-
2002	\$9,375.60
2003	\$171.20
2004	\$18,343.14
2005	\$157.88
2006	\$65.96
2007	-
Total	\$4,435,079.31

3. The United States is liable for interest on the above amounts in accordance with 28 U.S.C. §§ 1961(c)(1) and 2411 and 26 U.S.C. §§ 6621 and 6622.

IT IS SO ORDERED.

Date: 6/26/2019



JOSEPH F. BATAILLON
Senior United States District Judge